

would also announce that the planes had been shot down over Cuban waters.

Additionally, the Clinton Administration ordered that on February 24th, the U.S. Air Force not protect the planes of Brothers to the Rescue.

We all know that Pablo Morales, Armando Alejandro Jr., Mario de la Pena and Carlos Costa were brutally murdered on February 24, 1996. I am sure that those four martyrs of peace and patriotism will be duly memorialized in the democratic Cuba of tomorrow, as they are in South Florida today.

The intervention of the imponderable, of destiny, saved the third Brothers to the Rescue plane which flew on February 24, 1996, the plane flown by Jose Basulto. That intervention of the imponderable made it possible for the world and for history to know that the planes were shot down over international waters, while engaged in a peaceful and humanitarian mission. Roque had to remain quiet and the Clinton Administration as well as the Castro dictatorship had to accept the Helms-Burton Law (with the codification of the embargo, codification being something which neither the Clinton Administration nor Castro ever expected was going to be part of the Helms-Burton Law).

After the murders, there are two obvious questions which need to be answered.

First, why was the order given on February 24, 1996 to the U.S. Air Force that it not protect the planes of the Brothers to the Rescue? In effect, the White House had to have issued a counter order for that day, since a standing order exists requiring the U.S. Air Force to intercept every plane that is detected coming toward the United States from Cuba.

And secondly, why has Castro not been prosecuted for his cold blooded murders of February 24, 1996, even after he admitted to the international press that he himself ordered the murders?

IN MEMORY OF OFFICER STEVEN  
MICHAEL JERMAN

**HON. JOHN E. PETERSON**

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 24, 1999*

Mr. PETERSON of Pennsylvania. Mr. Speaker, like many communities in my district, Kane, Pennsylvania is a town of less than 6,000. It is a quaint and quiet community where residents share similar values, beliefs and a strong work ethic. Sadly however, Kane residents must now share in their pain, sorrow, and sense of loss.

Last weekend, Kane lost one of its finest individuals. Kane Police Officer Steven Michael Jerman was killed in the line of duty. Officer Jerman was a 23-year veteran of the small-town police force and was regarded with the utmost of respect by all who knew him. He devoted his career to helping youngsters by steering them away from the destructive path of drugs and alcohol. Officer Jerman ran a drug-prevention program which is credited for saving the lives and livelihoods of dozens of teens in the Kane area.

Ironically, it would be the issue about which he had the most passion that would take the

life of Officer Jerman. He was shot and killed by a teenager who got drunk, got behind a wheel and became violent—the very behavior he fought so hard to stop.

This incident, which has devastated the community, is an eerie reminder that drug and alcohol abuse by our nation's youth is all too prevalent. I believe the best way to honor the life of Officer Jerman is for the community, police force, and for family and friends of Jerman to carry out his legacy by continuing the fight against drugs and alcohol among our youth.

My wife Sandy and I offer our heartfelt and sincere sympathy to Jerman's wife and two children for this tragic loss. We also share in the sorrow of the town of Kane and entire Commonwealth.

SPECIAL RECOGNITION OF JOHN H.  
KELLER, SR., OF LIMA, OH UPON  
HIS 90TH BIRTHDAY

**HON. MICHAEL G. OXLEY**

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 24, 1999*

Mr. OXLEY. Mr. Speaker, I rise to honor a true public servant and model citizen on the occasion of his 90th birthday.

On March 12, 1909, John H. Keller, Sr., was born in Lima, OH. In 1927, John graduated from Lima Central High School, where he was president of the Allen County Wheelman—a group of bicycling enthusiasts. He went on to Bluffton College, where he graduated on June 10, 1931. He received further instruction at Northwestern University's Garrett Theological Seminary in Chicago. He married Charlotte Mary Basinger in 1936.

John Keller is above all else a tireless civic participant. He has committed himself to witness and take part in countless governmental meetings which deliberate for the public good and he has served as a board member for agencies such as the city of Lima Tree Commission among others.

From 1941 through 1974, John worked as a brakeman and conductor on the Nickel Plate Road and on the Norfolk & Western Railway. He was an officer of Local No. 457 of the United Transportation Union, and past-president and legislative representative (1950–1974) of Lodge No. 200 of the Brotherhood of Railroad Trainmen.

Mr. Keller has recently retired from the board of trustees of the Allen County Historical Society after five decades of service. Mr. Keller is recognized as a respected expert on railroads. The Allen County Historical Museum's impressive collection of railroad artifacts, records, and memorabilia, reported to be one of the best in the Nation and named the John H. Keller Collection, is a direct result of Mr. Keller's outstanding reputation in his field.

Besides being able to recount much of Allen County's history, John Keller, has been an active participant in shaping much of it for over 80 years. It gives me great pleasure to congratulate him on his 90th birthday and wish him many, many more.

IN HONOR OF MR. BILL WRIGHT—  
DONIPHAN, MO 1999 CITIZEN OF  
THE YEAR

**HON. JO ANN EMERSON**

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 24, 1999*

Mrs. EMERSON. Mr. Speaker, on Saturday, February 20, 1999, Mr. Bill Wright of Doniphan, Missouri was honored by the local Chamber of Commerce as the 1999 Citizen of the Year. More specifically, Bill was nominated for this recognition by his community because of his lifetime commitment to the Town of Doniphan—which makes this honor that much sweeter.

Bill is well known in his community. He has been a life-long resident of Doniphan which is a small rural community located just outside the Mark Twain National Forest in Ripley County, Missouri. In fact, Bill has not only lived in the same town all of his life, but his home is on the very same spot of the original house in which he was born in 1917. Bill's family history in Doniphan is well established with one of the local parks, the Wright Park along Bill's beloved Current River, was named after his forefathers. Bill graduated from Doniphan High School in 1935 and attended Westminster College in Fulton, Missouri from 1935 to 1937. Having played basketball in high school, Bill continues to be an avid fan of the sport. He is a regular spectator of the Doniphan High School "Don" and "Donettes" basketball. The morning after every game Bill can be heard on the local radio recapping the events. According to Bill, his continued ties to the high school have allowed him to "keep in touch with more school students than he could have otherwise," and he has made bonds that have lasted through the generations.

In addition to his love of basketball, Bill is a husband, a father and a grandfather. He has been married to Louise—who shares his love of basketball—for 33 years, and they have a daughter and a son and six grandchildren. Bill is a lifetime member of the United Methodist Church, where he served several years as the church secretary and where he just finished a year term as president of the church men's organization. He also served 4 years in the Army, where he served a tour of duty in Europe.

I know from personal experience that Bill is a very active and energetic member of his community, and his positive contribution to his community is reflected through the Doniphan townsfolk's nominating Bill for Citizen of the Year. I think that Doniphan Chamber of Commerce President Russ O'Neil best sums up the essence of Bill Wright when he said that Bill "could be counted on for a friendly smile, a handshake and a kind word. [Bill] has been actively involved in Doniphan and the community for many years and has chosen to support activities that would have positive effects on the people who call Doniphan home." Congratulations, Bill. May you, your loved ones, and the people of Doniphan be blessed with many more years of your thoughtful dedication to family, community and country.

## LEASEHOLD IMPROVEMENTS ACT

**HON. E. CLAY SHAW, JR.**

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 24, 1999*

Mr. SHAW. Mr. Speaker, as a Member of Congress, I am continually seeking sound policy changes that will make and keep our economy productive, create jobs and improve the overall quality of life for Americans. It is my belief that an important element of a productive economy is modern, efficient and environmentally responsible space for Americans to work, shop and recreate. In order to create and maintain such space, a building owner must regularly change, reconfigure or somehow improve office, retail and commercial space to meet the needs of new and existing tenants.

I believe that the Internal Revenue Code's cost recovery rules associated with leasehold improvements are an impediment for building owners needing to make such improvements. Therefore, I am pleased to introduce this legislation to change the cost recovery rules associated with leasehold improvements.

Simply stated, this legislation would allow building owners to depreciate specified building improvements using a 10-year depreciable life, rather than the 39 years required by current law, thereby matching more closely the expenses incurred to construct these improvements with the income the improvements generate under the lease.

To qualify under the legislation, the improvement must be constructed by a lessor or lessee in the tenant-occupied space. In an effort to ensure that the legislation is as cost efficient as possible, improvements constructed in common areas of a building, such as elevators, escalators and lobbies, would not qualify; nor would improvements made to new buildings.

Office, retail, or other commercial rental real estate is typically reconfigured, changed or somehow improved on a regular basis to meet the needs of new and existing tenants. Internal walls, ceilings, partitions, plumbing, lighting and finish each are elements that might be the type of improvement made within a building to accommodate a tenant's requirements, and thereby ensure that the work or shopping space is a modern, efficient, and environmentally responsible as possible.

Unfortunately, today's depreciation rules do not differentiate between the economic useful life of a building improvement—which typically corresponds with a tenant's lease-term—and the life of the overall building structure. The result is that current tax law dictates a depreciable life for leasehold improvements of 39 years—the depreciable life for the entire building—even though most commercial leases typically run for a period of 7 to 10 years. As a result, after-tax cost of reconfiguring, or building out, office, retail, or other commercial space to accommodate new tenants or modernizing workplaces is artificially high. This hinders urban reinvestment and construction job opportunities as improvements are delayed or not undertaken at all.

Additionally, a widespread shift to more energy-efficient, environmentally sound building

elements is discouraged by the current tax system because of their typically higher expense. For example, the Natural Resources Defense Council notes that commercial lighting alone consumes more than one-third of the electrical energy produced in the United States. If a greater conservation potential of energy-efficient lighting were to be realized, the demand for the equivalent of one hundred 1,000-megawatt powerplants could be eliminated, with corresponding reductions in air pollution and global warming.

Reform of the cost recovery rules for leasehold improvements has been long overdue but we are making progress. A few years ago, Congress enacted legislation I sponsored, along with my colleague Mr. RANGEL, that would clarify that building owners are permitted to fully deduct and close out any uncovered leasehold improvement expenses remaining at the time a lease expires and the improvements are demolished. Resolution of the "close-out" issue was an important reform step. Modifying the recovery period for improvements is the logical and reasonable next step in the reform process.

This legislation should be enacted this year. This would acknowledge the fact that improvements constructed for one tenant are rarely suitable for another, and that when a tenant leaves, the space is typically built-out over again for a new tenant. It is important to note that prior to 1981 our tax laws allowed these improvement costs to be deducted over the life of the lease. Subsequent legislation, however, abandoned this policy as part of a move to simplify and shorten building depreciation rules in general to 15 years. Given that buildings are now required to be depreciated over 39 years, it is time to face economic reality and reinstate a separate depreciation period for building improvements to tenant occupied space.

Mr. Speaker, I urge my fellow members to review and support this important job producing, urban revitalization legislation. I look forward to working with my colleagues on the Ways and Means Committee to enact this bill.

RECOGNITION OF JOHN F.  
DEERING MIDDLE SCHOOL  
AWARD WINNERS

**HON. ROBERT A. WEYGAND**

OF RHODE ISLAND

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 24, 1999*

Mr. WEYGAND. Mr. Speaker, I rise today to recognize a group of students who attend John F. Deering Middle School in West Warwick, Rhode Island. These exceptional young people recently participated in several different academic contests in Rhode Island.

Eight seventh-grade students—Michael Casey, Michael Petrarca, Daniel Politelli, Robert Caires, and Ali Shihadeh—were statewide award winners of "The Best Research Skills Award" in the portfolio segment of the Providence Journal Stock Market Game Fall Competition. The group had the good fortune to be coached by Marcelline Zambudo and Tamara Casimiro, two dedicated teachers at Deering Middle School. Five other Deering students—

Alyssa Lavalley, Kristin Capaldo, Colleen Pigott, Anthony Politelli, and Jarred Trouve—were award winners in a statewide writing contest in Rhode Island, and they were honored by having their writing samples and artwork displayed in the published book *Mysteries, Monsters, Memories and more*.

In addition to these outstanding achievements, three other students—Dannielle Vanesse, Danielle Crowe, and Danielle DeRosa—won the school's annual spelling bee for the respective classes. These three young women will now have the honor to represent Deering Middle School in the Regional Spelling Bee to be held March 6. Finally, of the forty-eight students from Deering who participated in the National Geographic Geography Bee, three finalists remained after nine rounds of double elimination. Michael Petrarca won first place while representing the 7 Platinium Team; Jarred Trouve received second place with 8 Orange Team; and Anthony Politelli came in third place with 8 Black Team. These young men benefitted from the hard work and commitment of their teachers, Greg Kortick, Joseph Lancellotta, and Tamara Casimiro.

We spend a lot of time in these chambers discussing the problems facing the youth and students of America, but I stand today to applaud and support the positive accomplishments of these young people and their teachers. Each of these students and teachers is a positive and important resource to West Warwick, and it is vital that we continue to recognize and build on the assets of our educational system. I thank these students and their teachers from Deering Middle School for their dedication and commitment to their academic pursuits, and I ask my colleagues to join me in congratulating each of them on their impressive accomplishments.

INTRODUCTION OF THE MENTAL  
HEALTH JUVENILE JUSTICE ACT

**HON. GEORGE MILLER**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, February 24, 1999*

Mr. GEORGE MILLER of California. Mr. Speaker, I am pleased today to join my colleagues Representatives KAPTUR and STRICKLAND, and our other cosponsors, in introducing the Mental Health Juvenile Justice Act.

Our nation's juvenile justice facilities are increasingly overcrowded, unsafe, and inadequately staffed. We need to reform our juvenile justice system to ensure that it preserves the basic rights and human dignity of the children and youth housed in its facilities and that it does not become a dumping ground for youth who would be better served in mental health and substance abuse treatment programs.

Too many young people are being punished—rather than treated—for their troubles. Treatment and other services simply are not available when they should be, and as a result children are literally churned up inside the juvenile justice system.

The particular characteristics of criminal acts of individual juveniles require us to have a